

IRS announces they will recognize same-sex marriages (08-29-13)

The U.S. Department of the Treasury and the IRS ruled that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes. (Revenue Ruling 2013-17) The ruling specifically states that it applies only to “legally married” same-sex couples, and not to registered domestic partnerships, civil unions, or similar formal relationships recognized under state law. However, it does apply regardless of whether the couple lives in a jurisdiction that recognizes same-sex marriage or a jurisdiction that does not recognize same-sex marriage.

Under the ruling, same-sex couples will be treated as married for all federal tax purposes, including income, gift, and estate taxes. The ruling applies to all federal tax provisions where marriage is a factor, including filing status, claiming personal and dependency exemptions, taking the standard deduction, employee benefits, contributing to an IRA, and claiming the earned income tax credit or child tax credit.

These taxpayers **must** file their 2013 federal income tax returns using either the married filing jointly or married filing separately filing status. For years prior to 2013, these taxpayer **may**, but are not required to, file original or amended returns choosing to be treated as married for federal tax purposes for one or more prior tax years still open under the statute of limitations.

Taxpayers may also file refund claims for gift or estate taxes paid using Form 843, Claim for Refund and Request for Abatement.